



General Assembly

February Session, 2002

Bill No. 5048

LCO No. 229

Referred to Committee on Finance, Revenue and Bonding

Introduced by:

REP. WARD, 86th Dist.

SEN. DELUCA, 32nd Dist.

**AN ACT CONCERNING BENEFITS FOR THE FAMILIES OF VICTIMS
OF THE SEPTEMBER 11, 2001, TERRORIST ATTACKS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (e) of section 10a-105 of the general statutes, as
2 amended by section 36 of public act 01-173, is repealed and the
3 following is substituted in lieu thereof (*Effective from passage*):

4 (e) Said board of trustees shall waive the payment of tuition fees at
5 The University of Connecticut (1) for any dependent child of a person
6 whom the armed forces of the United States has declared to be missing
7 in action or to have been a prisoner of war while serving in such armed
8 forces after January 1, 1960, which child has been accepted for
9 admission to The University of Connecticut and is a resident of
10 Connecticut at the time such child is accepted for admission to such
11 institution, (2) for any veteran having served in time of war, as defined
12 in subsection (a) of section 27-103, or who served in either a combat or
13 combat support role in the invasion of Grenada, October 25, 1983, to
14 December 15, 1983, the invasion of Panama, December 20, 1989, to

15 January 31, 1990, or the peace-keeping mission in Lebanon, September
 16 29, 1982, to March 30, 1984, who has been accepted for admission to
 17 said institution and is a resident of Connecticut at the time such
 18 veteran is accepted for admission to said institution, (3) for any
 19 resident of Connecticut sixty-two years of age or older who has been
 20 accepted for admission to said institution, provided such person is
 21 enrolled in a degree-granting program or, provided, at the end of the
 22 regular registration period, there are enrolled in the course a sufficient
 23 number of students other than those persons eligible for waivers
 24 pursuant to this subdivision to offer the course in which such person
 25 intends to enroll and there is space available in such course after
 26 accommodating all such students, (4) for any active member of the
 27 Connecticut Army or Air National Guard who (A) is a resident of
 28 Connecticut, (B) has been certified by the Adjutant General or such
 29 Adjutant General's designee as a member in good standing of the
 30 guard, and (C) is enrolled or accepted for admission to such institution
 31 on a full-time or part-time basis in an undergraduate degree-granting
 32 program, [and] (5) for any dependent child of a (A) police officer, as
 33 defined in section 7-294a, or a supernumerary or auxiliary police
 34 officer, (B) firefighter, as defined in section 7-323j, or a member of a
 35 volunteer fire company, (C) municipal employee, or (D) state
 36 employee, as defined in section 5-154, killed in the line of duty, and (6)
 37 for any dependent child of a resident of Connecticut who was killed in
 38 the September 11, 2001, terrorist attacks. If any person who receives a
 39 tuition waiver in accordance with the provisions of this subsection also
 40 receives educational reimbursement from an employer, such waiver
 41 shall be reduced by the amount of such educational reimbursement.
 42 Veterans described in subdivision (2) of this subsection and members
 43 of the National Guard described in subdivision (4) of this subsection
 44 shall be given the same status as students not receiving tuition waivers
 45 in registering for courses at The University of Connecticut.

46 Sec. 2. Subsection (d) of section 10a-99 of the general statutes, as
 47 amended by section 32 of public act 01-173, is repealed and the
 48 following is substituted in lieu thereof (*Effective from passage*):

49 (d) Said board shall waive the payment of tuition fees at the
50 Connecticut State University system (1) for any dependent child of a
51 person whom the armed forces of the United States has declared to be
52 missing in action or to have been a prisoner of war while serving in
53 such armed forces after January 1, 1960, which child has been accepted
54 for admission to such institution and is a resident of Connecticut at the
55 time such child is accepted for admission to such institution, (2) for
56 any veteran having served in time of war, as defined in subsection (a)
57 of section 27-103, or who served in either a combat or combat support
58 role in the invasion of Grenada, October 25, 1983, to December 15,
59 1983, the invasion of Panama, December 20, 1989, to January 31, 1990,
60 or the peace-keeping mission in Lebanon, September 29, 1982, to
61 March 30, 1984, who has been accepted for admission to such
62 institution and is a resident of Connecticut at the time such veteran is
63 accepted for admission to such institution, (3) for any resident of
64 Connecticut sixty-two years of age or older who has been accepted for
65 admission to such institution, provided such person is enrolled in a
66 degree-granting program or, provided, at the end of the regular
67 registration period, there are enrolled in the course a sufficient number
68 of students other than those persons eligible for waivers pursuant to
69 this subdivision to offer the course in which such person intends to
70 enroll and there is space available in such course after accommodating
71 all such students, (4) for any student attending the Connecticut Police
72 Academy who is enrolled in a law enforcement program at said
73 academy offered in coordination with the university which accredits
74 courses taken in such program, (5) for any active member of the
75 Connecticut Army or Air National Guard who (A) is a resident of
76 Connecticut, (B) has been certified by the Adjutant General or such
77 Adjutant General's designee as a member in good standing of the
78 guard, and (C) is enrolled or accepted for admission to such institution
79 on a full-time or part-time basis in an undergraduate degree-granting
80 program, [and] (6) for any dependent child of a (A) police officer, as
81 defined in section 7-294a, or a supernumerary or auxiliary police
82 officer, (B) firefighter, as defined in section 7-323j, or a member of a

83 volunteer fire company, (C) municipal employee, or (D) state
84 employee, as defined in section 5-154, killed in the line of duty, and (7)
85 for any dependent child of a resident of Connecticut who was killed in
86 the September 11, 2001, terrorist attacks. If any person who receives a
87 tuition waiver in accordance with the provisions of this subsection also
88 receives educational reimbursement from an employer, such waiver
89 shall be reduced by the amount of such educational reimbursement.
90 Veterans described in subdivision (2) of this subsection and members
91 of the National Guard described in subdivision (5) of this subsection
92 shall be given the same status as students not receiving tuition waivers
93 in registering for courses at Connecticut state universities.

94 Sec. 3. Subsection (d) of section 10a-77 of the general statutes, as
95 amended by section 31 of public act 01-173, is repealed and the
96 following is substituted in lieu thereof (*Effective from passage*):

97 (d) Said board of trustees shall waive the payment of tuition at any
98 of the regional community-technical colleges (1) for any dependent
99 child of a person whom the armed forces of the United States has
100 declared to be missing in action or to have been a prisoner of war
101 while serving in such armed forces after January 1, 1960, which child
102 has been accepted for admission to such institution and is a resident of
103 Connecticut at the time such child is accepted for admission to such
104 institution, (2) for any veteran having served in time of war, as defined
105 in subsection (a) of section 27-103, or who served in either a combat or
106 combat support role in the invasion of Grenada, October 25, 1983, to
107 December 15, 1983, the invasion of Panama, December 20, 1989, to
108 January 31, 1990, or the peace-keeping mission in Lebanon, September
109 29, 1982, to March 30, 1984, who has been accepted for admission to
110 such institution and is a resident of Connecticut at the time such
111 veteran is accepted for admission to such institution, (3) for any
112 resident of Connecticut sixty-two years of age or older, provided, at
113 the end of the regular registration period, there are enrolled in the
114 course a sufficient number of students other than those persons
115 eligible for waivers pursuant to this subdivision to offer the course in

116 which such person intends to enroll and there is space available in
 117 such course after accommodating all such students, (4) for any student
 118 attending the Connecticut State Police Academy who is enrolled in a
 119 law enforcement program at said academy offered in coordination
 120 with a regional community-technical college which accredits courses
 121 taken in such program, (5) for any active member of the Connecticut
 122 Army or Air National Guard who (A) is a resident of Connecticut, (B)
 123 has been certified by the Adjutant General or such Adjutant General's
 124 designee as a member in good standing of the guard, and (C) is
 125 enrolled or accepted for admission to such institution on a full-time or
 126 part-time basis in an undergraduate degree-granting program, [and]
 127 (6) for any dependent child of a (A) police officer, as defined in section
 128 7-294a, or a supernumerary or auxiliary police officer, (B) firefighter, as
 129 defined in section 7-323j, or member of a volunteer fire company, (C)
 130 municipal employee, or (D) state employee, as defined in section 5-154,
 131 killed in the line of duty, and (7) for any dependent child of a resident
 132 of Connecticut who was killed in the September 11, 2001, terrorist
 133 attacks. If any person who receives a tuition waiver in accordance with
 134 the provisions of this subsection also receives educational
 135 reimbursement from an employer, such waiver shall be reduced by the
 136 amount of such educational reimbursement. Veterans described in
 137 subdivision (2) of this subsection and members of the National Guard
 138 described in subdivision (5) of this subsection shall be given the same
 139 status as students not receiving tuition waivers in registering for
 140 courses at regional community-technical colleges.

141 Sec. 4. Section 12-724 of the general statutes is amended by adding
 142 subsections (c) and (d) as follows (*Effective from passage*):

143 (NEW) (c) (1) In the case of a specified terrorist victim, as defined in
 144 subdivision (3) of this subsection, the tax imposed by this chapter shall
 145 not apply with respect to the taxable year in which falls the date of his
 146 or her death, and no returns shall be required on behalf of such
 147 individual or his or her estate for such year. The tax for any such
 148 taxable year that is unpaid at the date of death, including interest,

149 additions to tax and penalties, if any, shall not be assessed and, if
150 assessed, the assessment shall be abated and, if collected, shall be
151 refunded to the legal representative of such estate if one has been
152 appointed and has qualified, or, if no legal representative has been
153 appointed or has qualified, to the surviving spouse.

154 (2) Subdivision (1) of this subsection shall not apply to the amount
155 of any tax imposed by this chapter that would be computed by only
156 taking into account the items of income, gain or other amounts
157 attributable to (A) deferred compensation that would have been
158 payable after death if the individual had died other than as a specified
159 terrorist victim, or (B) amounts payable in the taxable year that would
160 not have been payable in such taxable year but for an action taken after
161 September 11, 2001.

162 (3) For purposes of this subsection, "specified terrorist victim"
163 means any individual who died as a result of wounds or injury
164 incurred as a result of the terrorist attacks against the United States on
165 September 11, 2001, or who died as a result of an attack involving
166 anthrax occurring on or after September 11, 2001, and before January 1,
167 2002. "Specified terrorist victim" does not mean or include any
168 individual identified by the Attorney General of the United States to
169 have been a participant or conspirator in any such attack or a
170 representative of such an individual.

171 (4) This subsection shall apply to taxable years commencing on or
172 after January 1, 2001, but prior to January 1, 2002.

173 (NEW) (d) If an individual who is entitled to relief under subsection
174 (b) or (c) of this section has filed a joint return under this chapter with
175 his or her spouse for any taxable year with respect to which such
176 individual is entitled to such relief, the tax abated, credited or
177 refunded pursuant to this section for such year shall be an amount
178 equal to that portion of the joint tax liability which is the same
179 percentage of such joint liability as a tax computed upon the separate
180 income of such individual is of the sum of the taxes computed upon

181 the separate income of such individual and his or her spouse.

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>from passage</i>
Sec. 3	<i>from passage</i>
Sec. 4	<i>from passage</i>

Statement of Purpose:

To implement the Governor's budget recommendations.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]